



Presbyterian Church of Victoria

Maintenance of the Ministry Committee

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To: All Session Clerks

All Treasurers including Federal Board Treasurers

cc: Presbytery Clerks

Re: 2009-10 Annual Report Form

Greetings in the Lord.

All full charges and appointment parishes, as per the 2003 General Assembly minute 32-2 (Blue Book p88) are required to complete an MM Form annually. The 2008 Assembly adopted the Annual Parish Report Form in place of the former MM Form, with the relevant rule changes. The Assembly also extended the financial reporting in the Annual Parish Report Form to include Home Mission Stations.

Please find below data to assist your Board in completing a Parish annual Budget and the Report Form. We recommend that you keep a few blank copies of the APR for future use. An Acrobat PDF version is available on the PCV website under Forms --> MM, as is a copy of this letter.

Once again, I am available to assist Parishes with the recording of their financial stewardship, and the completion of the Form. If there is any matter which you consider warrants our attention, please do not hesitate to call me.

We remind all parishes and home mission stations that the July-June financial year is now mandatory and strongly encourage use of the new Form as the basis for your financial year budget. This will help the Parish, the Moderator and the Presbytery in their oversight of the work of God within your bounds.

We expect that the Board should still be able to complete the Form and forward it to Presbytery in accordance with the timetable found on page 1 of the APR.

New Chart of Accounts

The Committee has released a standardised chart of accounts directly aligned with the entries in the Report. This is available on the PCVic website in electronic form for use with Quicken and MYOB accounting packages, and in printed form for use with columnar cash books. Adoption of this standardised chart of accounts should eventually reduce the workload for Treasurers when completing the Form. We again emphasise that the use of spreadsheets is fraught with difficulty and is discouraged in favour of using formal accounting packages such as MYOB, Quicken or similar double entry bookkeeping packages.

Training days are being organised within each Presbytery, usually within the framework of "Fuelled" Days. I am attending to explain the new recommended accounting layout, both for manual cash books and for computerised accounts.

The APR Form & Federal Board structures

As we explained in last year's letter, the biggest visible change has been the removal of much of the detail concerning Federal Boards and their separate congregations.

Where a Federal Board/Congregational Board structure applies, the main Form is to be completed in total by the Federal Board, since it is responsible for meeting the Terms of Settlement of the Federal Parish. Each congregation is to complete a separate copy of page 2 only, with their local figures only.

Transfers between Federal and Congregational Boards

When funds are transferred to Federal Boards for use in the overall Parish work, each Congregational Board is to show such totals on the line at the end of their Expenditure section. Federal Boards are to show the collected funds in total on the line at the end of the Income section.

It will be necessary for all Treasurers to work together to ensure that the transfers in and out agree, and are correctly totalled. All parts of the Form are then to be submitted for audit and will then proceed through the rest of the steps to reach our Committee.

All Parishes should note that, at the end of the financial data, additional information is requested regarding insurance coverage. This has become necessary after incidents where churches found themselves gravely under-insured at the time a claim was made. Please use the information as an alert to assess the adequacy of your insurance cover.

Key Figures

To assist with completion of the Form, you will find an attached page listing relevant items reproduced from various sources. Much of this data will remain useful throughout the year, after the budget process has concluded.

Further Assistance

Should you require any assistance with the Form or your budget process, please do not hesitate to contact me.

Please note that the letterhead above show my home contact details, where I am usually available only after hours. If urgent assistance is required, please ask for work hours contact details.

Yours in the service of the King,

John M Angelico
Convener

Attach.

Attachment

Key Figures

The following items are reproduced from various sources:

a) Remuneration: Commission of Assembly 2009

Minimum remuneration as from July 1st 2009.....	\$45,312
Minimum Stipend component of minimum remuneration.....	\$28,080
Maximum Non-Cash Benefits component of minimum remuneration.....	\$17,232
Additional travel above 6000km (per km).....	42c
Sustentation Qualifying Stipend.....	\$19,020
Maximum Sustentation Grant per annum.....	\$9,060

b) Superannuation contribution percentage of Actual Remuneration..... 13%

Unless otherwise arranged with your minister, Superannuation will be invoiced by the Church Office each month.

c) Long Service Leave Levy (per Minister)\$450

d) Children's Education in NCBs 2001 General Assembly Minute 29 (not mandatory)
each child 13 and over 3% of minimum remuneration
each child 16 and over 5% of minimum remuneration

e) Supply Fees: 2009 Commission of Assembly

\$115 for one service

\$135 for two services and

\$155 for three services using the same sermon on the same day

\$210 for two services or more, with separate sermons

and that the travel reimbursement for supply preachers be set at the same rate as set out above for ministers: 42c/km.

Please note that Parishes should budget for a minimum of 8 weeks of Supply per year, comprising 5 weeks annual leave, 1 week study leave and a contingency of 2 weeks (minimum) for visitors/sickness etc.

f) Assembly Rate: 2009 suspended.....NIL

g) Assembly GMP allocations will be provided by your Presbytery

h) Additional NCB Allocation in Lieu of Manse provision (Reg 7 (d) ii):

"? an amount equivalent to rent as an additional Non-Cash Benefit if the minister lives in his own home."

NB: this amount must be determined as the rent for a home comparable to a manse in the same area or vicinity. Please consult local real estate agents for advice if necessary.

The Committee strongly recommends applying sanctified common sense where there are major disparities in rents across the Parish, or more economical rents are available a little further away from the church property.

The Committee's preference is for the Parish to provide a Manse wherever possible - either by owning a property, or by renting a property in the name of the Parish. Payment of NCB Allocation in lieu of a Manse is not preferred as it is not treated equitably by Centrelink in their determinations of the financial circumstances of ministers and their families.

[End]